



**APPLICATION FOR EXEMPTION
REAL ESTATE & BUSINESS PERSONAL PROPERTY TAXES**

1. A. Name of Organization: _____
- B. Address of Property to be Exempted: _____
- C. Mailing Address: _____
- D. Contact Person: _____ E. Contact Number: _____
- F. E-Mail Address: _____ G. Date Submitted: _____
- H. Signature: _____

PLEASE ANSWER THE FOLLOWING QUESTIONS. ATTACH ADDITIONAL SHEETS IF NECESSARY.

2. Please list all property owned by the non-profit organization. The list should indicate whether the property is vacant and/or being held for future use. The list should be attached to this application.

3. TYPE OF EXEMPTION APPLIED FOR (CIRCLE ONE)

- a. Places of Religious Worship/Religious
- b. Dedicated Places of Burial
- c. Purely Public Charities
- d. Hospitals/Clinics
- e. Fraternal Organizations
- f. Cultural Organizations
- g. Educational Institutions

- h. Mardi Gras Organizations
- i. Housing Organizations
- j. Industrial
- k. Labor Unions
- l. Road Home/Louisiana Land Trust
- m. NORA
- n. All Others _____

4. TYPE OF PROPERTY _____ Real Estate _____ Business Personal Property

5. When did you acquire the property? Who acquired the property?

6. Describe exactly how the property is used. Specify percentages for each use.

7. Does or will any part of the organization's net income inure to the benefit of any private shareholder or individual? If yes, please explain in detail.

8. Is any of the property at any time rented, leased, occupied, or used by persons or organizations other than the applicant? Are there income or fees received from the use of the property? If yes, explain the uses and fees charged.

9. Is the property owner exempt from federal or state income tax? If yes, indicate the IRS Identification Number and attach a copy of the IRS Letter of Exemption and Louisiana Secretary of State Non-Profit Certification.

10. Has your IRS exempt status ever been revoked or suspended for any period of time? If yes, please explain.

11. Is there any reversionary benefit to anyone upon the sale of the property? If yes, specify to whom title to property would be given.

12. List the sources and uses of funds received for the support of this property. Indicate percentages for each source and use.

13. Has any part of this property been conveyed to another person or organization? Yes ___ No ___

14. Is the property or any part of the property under contract for sale? Yes ___ No ___

15. Is the property or any part of the property thereof for sale? Yes ___ No ___

For all questions answered "YES", please explain:

16. Is the property or any portion regularly occupied by persons or organizations other than the applicant? If yes, state the terms of occupancy.

17. What benefits, services or products do or will the organization provide?

18. Who are the recipients of the benefits, services or products?

19. Are the recipients required or will they be required to pay for the organization benefits, services or products?

20. Does or will the organization limit its benefits, services or products to specific classes of individuals? If yes, please explain how the recipients or beneficiaries are or will be selected.

21. Please attach a statement of activities and operations that justify the organization's eligibility for exemption under one of the exempt purposes listed in Question 3. Describe in detail the specific purposes for which the organization was formed, the activities presently being conducted and, if applicable, proposed activities. If the organization is not yet fully operational, explain its stage of development and the target date for it to become fully operational. Identify the services performed and to be performed. Include specific information to specifically link these activities to the exempt purpose of the organization.

The Claimant as shown below, states the owner is not organized for profit and that no part of the net earnings of the owner inures to the benefit of any private shareholder or individual. For the Assessor to consider your claim, you must answer all questions and attach all supporting documents.

State of Louisiana

Parish _____

I declare, under penalty of perjury, this claim for tax exemption including any supporting statements or documents is true and complete to the best of my knowledge and belief. I understand that failure to complete this form in its entirety may result in a delay or denial for exemption.

Claimant Signature

Date: _____

Subscribed and sworn to before me this: _____ day of _____ 20____

Signed: _____ (Deputy Assessor or Notary Public)

INSTRUCTIONS FOR FILING APPLICATION FOR EXEMPTION REAL ESTATE & BUSINESS PERSONAL PROPERTY TAXES

The Louisiana Constitution Article 7, Section 21(B) has four (4) requirements for a non-profit **exemption** from ad valorem taxation:

- a. The property owner must be a **non-profit** corporation organized and operated exclusively for religious, dedicated places of burial, charitable, health, welfare, fraternal or educational purposes;
 - b. No part of the net earnings may benefit any private shareholder or member;
 - c. The **non-profit** corporation must have been declared **exempt** from federal or state income taxation; and
 - d. The property cannot be owned, operated, leased, or used for *commercial purposes* **unrelated** to the exempt purposes of the corporation or association.
2. **There is no automatic tax exemption.** You must file an application to qualify for tax exempt status.
 3. Tax exemptions that have been approved will remain in place unless we are notified of a transfer of the property by the Parish Conveyance Office.
 4. When filing an application, please include a copy of your 501(c)(3) IRS determination letter. Exemption from federal and state income taxes does not automatically constitute exemption from real estate/business personal property taxes nor does non-profit status. You must meet the requirements of Louisiana law as required for exemptions.
 5. An application must be provided for each property, including vacant lots, for which an exemption is requested.
 6. If you receive a tax bill and have an application pending, you should pay the bill to avoid any penalties should your application be denied.
 7. If your application is approved, the notification letter will specify what **(tax) year** the exempt status will become effective.
 8. If there is a change in the use of ownership of the property, you are required to file a new application.

THE FOLLOWING INFORMATION SHOULD BE SUBMITTED WITH YOUR APPLICATION:

- (a) IRS 501(c)(3) Determination Letter;
- (b) The latest IRS Forms 990 and 990-T filed with the IRS;
- (c) Articles of Incorporation;
- (d) Louisiana Non-Profit Certification from Secretary of State; and

Any publications, pamphlets, flyers, newsletters or electronic media, etc., that describes the activities of your organization.